



STATE BOARD OF EQUALIZATION

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September 5, 1980

80/139

TO COUNTY ASSESSORS, COUNTY COUNSELS,
AND OTHER INTERESTED PARTIES:

PROPERTY TAX RULES 1022, 1026, & 1027

Following a scheduled public hearing on August 19, 1980, the Board of Equalization adopted amendments to Property Tax Rule 1022, Standard Unit of Measure, and adopted Property Tax Rules 1026, Timber Owner, and 1027, U. S. Forest Service Timber Volumes.

Rule 1022 was amended to reaffirm that the Scribner Decimal C (Short Log) Scale is to be used as a standard unit of measure whenever possible and to provide for the use of a 1.20 conversion factor where volumes attributable to long log scaling must be converted to Scribner Decimal C (Short Log) Scale. Rule 1026 was adopted to provide notice of possible timber yield tax liability to persons who might acquire title to felled or downed timber from a person or agency exempt from property taxation. Rule 1027 was adopted to provide an alternative reporting method for United States Forest Service timber sale contract holders. This was authorized by Stats. 1979, Ch. 563, in effect September 10, 1979, which amended Section 38108 of the Revenue and Taxation Code.

The rules are being submitted to the Office of Administrative Law for the statutory review and for filing with the Secretary of State. Thereafter, copies of the varityped rules will be provided to you.

Sincerely,

Paul E. Crebbin
Paul Crebbin, Chief
Timber Tax Division

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